

**Abstract of the Disclosure**

The present invention relates to a novel ceiling panel that is used with a corresponding grid system to create a shingle-type ceiling structure. The panels, are arranged in the grid system to create various patterns including shingles, saw teeth, undulations, pin wheels, among others and are designed to enhance the appearance of retail and office space. The ceiling is comprised of a grid system made up of intersecting grid members suspended from the building structure with hangers. The grid members are rigid preformed members that include a base portion a bridge portion and a bulb portion. The base portion is perpendicularly oriented to the bridge member and is adapted to support the panels. The panels are square when viewed in plan view but have a tapered cross-section about all or part of the panels. The panels can be fabricated out of polycarbonate or metal and can be opaque or translucent. The panels are arranged in the grid in a fashion so that certain repeating patterns are formed when viewed from below.